Regd. No. NE 907

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ORDER

No. G. 27032/2/92-TAX/Pt, the 1st November, 1999. Whereas difficulties have arisen in giving effect the provisions for registration under Sections 9, 10 and 11 of the Mizoram Sales Tax Act, 1989 as amended from time to time, in respect of the persons carrying on business in Mizoram, from any contravention of the requirements for Inner Line Permit under the Bengal Eastern Frontier Regulation, 1873 as amended from time to time, and in respect of persons carrying on bussiness within the jurisdiction of the District Councils of Mara, Lai or Chakma without being in possession of valid Trade Licences issued by the concerned District Council.

And whereas such registration infringes the provisions of the aforesaid Regulation and rules/regulations of the aforesaid District Councils ;

And whereas it is necessary and expedient to remove such difficulties in giving effect to the provisions under Sections 9, 10, and 11 of the Mizoram Sales Tax Act,1989, as amended from time to time ;

Now, therefore, in exercise of powers conferred under Section 59 of the Mizoram Sales Tax Act, 1989 and notwithstanding anything contained elsewhere in the Act, the Governor of Mizoram is pleased to prescribed the following conditions for granting registration to dealers under the said Act that—

1. every person including each partner of a partnership firm and each shareholder of registered company, who is required to obtain an Inner Line Permit under the Bengal Eastern Frontier Regulation, 1873 for entering Mizoram shall, in the date of his filling of application for registration under Sections 9, 10 or 11 of the Mizoram Sales Tax Act, 1989, be in possession of an Inner Line Permit for the purpose of business and such permit must have the validity for not less than two years from the aforesaid date of filling of the application for registration.

2. Any person applying for registration under Sections 9, 10, or 11 of the Mizoram Sales Tax Act, 1989 having his place of business within the jurisdiction of the District Councils of Mara, Lai or Chakma, shall be in possession of valid Trade Licence issued by the appropriate District Council if he is so required under the Rules/Regulations in force within the jurisdiction of respective District Council and also shall conform to the requirements at clause I above.

It is further prescribed that an application for registration under Sections 9, 10 or 11 of the Mizoram Sales Tax Act, 1989, submitted by any person who has not complied with any of the aforesaid conditions shall be held to be not in order and liable to be rejected.

This superceeds the Order issued under No. TXT-136/86/234 dt. 20/12/1991.

C. Rokhama,
Secretary to the Govt. of Mizoram.
Taxation Department.

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